



CITY OF CINCINNATI INCOME TAX BUREAU

General Checklist for completion of 2000 Withholding Refund Requests

Do not use this form if you made estimated tax payments, or if you had self-employment, rental, or partnership income for this tax year.

All of the following items (if applicable) must be submitted together to be considered a complete return. Returns with any of the required items missing will be considered incomplete. Unsigned or incomplete requests cannot be processed and will be returned to the sender. For additional information or assistance in completing this return, please call (513) 352-2558 or e-mail us at www.tax.webmaster@rcc.org.

- The Cincinnati Individual Refund Tax Return must be complete and signed.
- A clear and complete copy of all applicable W-2 forms that include federal, state, and local information including the city (cities) for which local tax is withheld.
- Employer explanation for any difference between gross wages and the taxable amount per your W-2 form (the largest amount in Box 1, 5, or the total of all amounts in Box 20). Some items that may explain the difference are moving expenses, non-qualified plans and stock options. The portion of severance pay that is subject to Cincinnati tax is based on the percentage of Cincinnati earnings over total earnings for the period during which these benefits were earned. If sufficient data to establish this percentage is not available, the percentage will be developed using the employee's allocation percentages for the most recent three years.
- If you are claiming Employee Business Expenses, please submit a copy of Federal Form 2106 (EZ) with supporting schedules.

If you are a non-resident of Cincinnati:

- Complete Form L-2-C and itinerary of days worked outside of Cincinnati. The back of this form provides the itinerary format to be utilized. (Please refer to the bottom of Form L-2-C for instructions).
- If Form L-2-C is **NOT APPLICABLE** to your employment situation, you **must** provide a detailed written explanation of how your taxable income was calculated.
- No credit is allowed for travel expenses, listed on Form 2106 (EZ) and associated with days worked outside Cincinnati.
- No credit is allowed for taxes paid to other cities.

If you are a resident of Cincinnati:

- You may not allocate days worked outside Cincinnati.
- Credit is allowed for taxes paid to other cities, but credit is limited not to exceed 2.1% of the income that is subject to the other cities' tax. You must provide documentation of these payments (W-2 and/or other city tax return).

**Sign and date both the return and the L-2-C.
Mail to P. O. Box 5489 Cincinnati, OH 45201-5489.**

ITINERARY OF DAYS WORKED OUTSIDE CINCINNATI

PLEASE LIST INDIVIDUAL DATES AND LOCATIONS IN CHRONOLOGICAL ORDER
(COPY IF ADDITIONAL SHEETS ARE NEEDED)

[illegible]

TOTAL DAYS_____

TOTAL DAYS _____

TOTAL DAYS _____

FORM L-2-C

COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED _____

The following form may only be completed by a nonresident employee working both in and out of the City of Cincinnati. A separate form must be completed for each employer. (Attach this form to your Cincinnati tax return)

NAME _____ SOCIAL SECURITY NO. _____
ADDRESS _____ CITY/STATE _____ ZIP CODE _____
NAME OF EMPLOYER _____ (Complete form using black or blue ink only)

PART I ALLOCATION OF WAGE AND SALARY INCOME TO THE CITY OF CINCINNATI

- 1) TOTAL DAYS IN YEAR.....
- 2) NON-WORKING DAYS
- a) SATURDAYS AND SUNDAYS NOT WORKED.....
- b) HOLIDAYS.....
- c) SICK LEAVE USED.....
- d) VACATION.....
- e) OTHER NON-WORKING DAYS.....
- f) TOTAL NON-WORKING DAYS (Total Lines 2a through 2e).....
- 3) TOTAL DAYS WORKED DURING THE YEAR (Line 1 minus Line 2f).....
- 4) TOTAL DAYS WORKED **OUTSIDE** THE CITY OF CINCINNATI PER ITINERARY....
- 5) DAYS WORKED WITHIN THE CITY OF CINCINNATI (Line 3 minus Line 4).....
- 6) CINCINNATI ALLOCATION PERCENTAGE (Line 5 divided by Line 3)..... %
(Enter this percentage on Line 4 of the Cincinnati tax return)

PART II ALLOCATION OF COMMISSION INCOME TO THE CITY OF CINCINNATI

Sales earned outside the City of Cincinnati must be the result of personal solicitation at the customer's place of business. Sales resulting from phone or mail solicitations from a Cincinnati location **are not** sales outside Cincinnati.

- 1) TOTAL SALES MADE \$
- 2) SALES MADE IN CINCINNATI \$
- 3) SALES MADE OUTSIDE CINCINNATI \$
- 4) CINCINNATI ALLOCATION PERCENTAGE (Line 2 divided by Line 1) %
(Enter this percentage on Line 4 of the Cincinnati tax return.)

EMPLOYEE SIGNATURE _____ DATE _____

INSTRUCTIONS

Wages and salaries earned outside Cincinnati - complete Part I

Commissions earned outside Cincinnati - complete Part II

Salaries and commissions - complete Parts I and II and provide the amounts of salary and commissions earned.

Part I Total days in the year must be 365 (leap years 366) unless the employment was for less than a full year. An explanation must be included.

If Line 2e is completed, an explanation must be included.

Line 4 - days worked outside Cincinnati

1) May not include days included on Lines 2a through 2e.

2) Provide an itinerary of dates and locations worked outside Cincinnati.

Part II Calculation is to be completed with the amount of sales made, not the amount of commissions received.

IF FORM L-2-C IS NOT APPLICABLE TO YOUR EMPLOYMENT SITUATION, you must provide a detailed written explanation of how your taxable income was calculated. Unsigned and/or incomplete requests cannot be processed and will be returned to sender.